

under such procedures as may be prescribed by the Secretary of Agriculture, when deemed necessary in the public interest.

SEC. 6. The provisions of this Act are intended to supplement, and shall not be construed as limiting or repealing, existing legislation.

SEC. 7. This Act may be cited as the "Forest Pest Control Act".

Approved June 25, 1947.

Short title.

[CHAPTER 142]

JOINT RESOLUTION

June 25, 1947
[H. J. Res. 188]
[Public Law 111]

Authorizing the erection on public grounds in the city of Washington, District of Columbia, of a memorial to the dead of the First Infantry Division, United States Forces, World War II.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to grant the Memorial Association of the First Infantry Division, United States Army, permission to erect on public grounds of the United States in the city of Washington, District of Columbia, adjacent to the monument to the dead of the First Infantry Division, American Expeditionary Forces in World War I, a monument to the dead of the First Infantry Division, United States Forces in World War II; the site chosen and the design of the monument and pedestal shall be approved by the Joint Committee of Congress on the Library with the advice and recommendations of the National Commission of Fine Arts, and the United States shall be put to no expense in or by the erection of this memorial.

Approved June 25, 1947.

[CHAPTER 143]

JOINT RESOLUTION

June 25, 1947
[H. J. Res. 210]
[Public Law 112]

To extend the time for the release, free of estate and gift tax, of certain powers, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 403 (d) (3) of the Revenue Act of 1942 (relating to the release of certain powers of appointment) is hereby amended by striking out "July 1, 1947" wherever it appears and inserting in lieu thereof "July 1, 1948"; and section 452 (c) of the Revenue Act of 1942 is hereby amended to read as follows:

"(c) RELEASE BEFORE JULY 1, 1948.—

"(1) A release of a power to appoint before July 1, 1948, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1948 and to that part of the calendar year 1948 prior to July 1, 1948."

SEC. 2. (a) Section 1000 (e) of the Internal Revenue Code (relating to certain discretionary trusts) is hereby amended by striking out "prior to January 1, 1945," and inserting in lieu thereof "on or before December 31, 1947 (or on a later date in any case where it is shown to the satisfaction of the Commissioner, in accordance with regulations prescribed by him with the approval of the Secretary, that failure to relinquish prior to such later date was for reasonable cause)".

(b) If any amount paid prior to the date of the enactment of this joint resolution constitutes an overpayment of gift tax solely by

Revenue Act, 1942,
amendments.
56 Stat. 944, 952; 60
Stat. 229.
26 U. S. C. §§ 811,
812, 826, 861 notes,
1000 note.

58 Stat. 71.
26 U. S. C. § 1000 (e).

Overpayment of
gift tax.